



Order Filed on September 2, 2021  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

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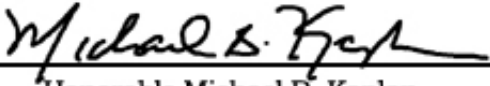
UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
TRENTON VICINAGE

In re:	)	
	)	
DANELLE GUILD,	)	Chapter 13
	)	
Debtor.	)	Case No. 16-28100 (MBK)
	)	

ORDER DENYING DEBTOR'S MOTION TO AVOID LIENS

The relief set forth on the following pages, numbered two (2) through three (3) is hereby ORDERED.

DATED: September 2, 2021

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

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Debtor: Danelle Guild

Case No.: 16-28100 (MBK)

Caption of Order: ORDER DENYING MOTION TO AVOID LIENS

This matter having been presented to the Court by Debtor Danelle Guild ("Debtor"), by and through Debtor's counsel, Robert C. Nisenson, L.L.C. (Robert C. Nisenson, Esq., appearing), by Motion to Cancel and Discharge Tax Lien (Doc. No. 97), and the State of New Jersey, Division of Taxation ("Taxation") having opposed such Plan, by and through its counsel, Andrew J. Bruck, Acting Attorney General of New Jersey (Heather Lynn Anderson, Deputy Attorney General, appearing) (Doc. No. 99), and good and sufficient cause appearing for the entry of the within Order

(1) WHEREAS This Court heard oral argument on Debtor's Motion on July 28, 2021; and

(2) WHEREAS this Court requested additional briefing from the parties; and

(3) WHEREAS the parties submitted the additional briefing requested by the Court on August 17, 2021 (Taxation) and August 18, 2021 (Debtor); and

(4) WHEREAS the Court issued an opinion on the record from the bench on August 25, 2021; therefore

(5) IT IS HEREBY ORDERED THAT Debtor's Motion to Cancel and Discharge Tax Lien is hereby denied, as follows:

(a) Debtor's Motion to Cancel and Discharge Tax Liens is hereby denied with prejudice as to the following judgments:

1. DJ-60408-09 filed against John C. Guild on March 5, 2009;
2. DJ-85728-12 filed against John C. Guild on April 26, 2012;
3. DJ-216235-12 filed against John C. Guild on October 4, 2012;
4. DJ-66668-13 filed against John C. Guild on April 4, 2013;
5. DJ-101175-14 filed against John C. Guild on June 12, 2014;
6. DJ-71043-15 filed against John C. Guild on May 7, 2015;
7. DJ-162848-15 filed against John C. Guild on September 10, 2015;
8. DJ-162849-15 filed against John C. Guild on September 10, 2015;
9. DJ-7167-16 filed against John C. Guild on January 16, 2016; and
10. DJ-186942-14 filed against John C. Guild on October 2, 2014

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Debtor: Danelle Guild

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(b) Debtor's Motion to Cancel and Discharge Tax Liens is hereby denied without prejudice as to the following judgment:

1. DJ-047776-2013 filed by Midland Funding, LLC against John C. Guild on March 11, 2013

(6) IT IS FURTHER ORDERED that Debtor's Motion is denied, without costs or fees awarded to either party.